



ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು
ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ - ೪ ಎ Part - IV A	ಬೆಂಗಳೂರು, ಶನಿವಾರ, ೩೦, ಸೆಪ್ಟೆಂಬರ್, ೨೦೨೩(ಆಶ್ವಯುಜ, ೦೮, ಶಕವರ್ಷ, ೧೯೪೫) BENGALURU, SATURDAY, 30, SEPTEMBER, 2023(AASHWAYUJA , 08, SHAKAVARSHA, 1945)	ನಂ. ೪೬೬ No.466
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GOVERNMENT OF KARNATAKA

No. FD 16 CSL 2023

Karnataka Government Secretariat,
Vidhana Soudha,
Bengaluru, dated: 30/09/2023

NOTIFICATION (11/2023)

In exercise of the powers conferred sub-section (1) of section 9 and sub-section (5) of section 15 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), the Government of Karnataka, on the recommendations of the Council, hereby makes the following further amendments in the Government of Karnataka Notification (01/2017) No. FD 48 CSL 2017, dated the 29th June, 2017, published in the Karnataka Gazette, Extraordinary, Part IVA, No.591, dated the 29th June, 2017, namely:-

In the said notification,

(i) in Schedule IV-

(a) after S. No. 227 and the entries related thereto, the following S. No. and entries shall be inserted, namely:-

(1)	(2)	(3)
"227A	Any Chapter	Specified actionable claim; <i>Explanation:</i> "specified actionable claim" as defined in section 2(102A) of the KGST Act, 2017 means the actionable claim involved in or by way of— (i) betting; (ii) casinos; (iii) gambling; (iv) horse racing; (v) lottery; or (vi) online money gaming;";

(b) S. No. 228 and 229 and the entries relating thereto shall be omitted.

(ii) in the *Explanation*, after clause (iv), the following clause shall be inserted, namely:

"(v) The words and expressions used and not defined in this notification, but defined in the Karnataka Goods and Service Tax Act, 2017 (Karnataka Act 27 of 2017), the Central Goods and Service Tax Act, 2017 (Central Act 12 of 2017) and the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017) shall have the same meanings as assigned to them in those Acts."

2. This notification shall come into force on the 1st day of October, 2023.

By Order and in the name of the
Governor of Karnataka

(KAVITHA L)
Under Secretary to Government,
Finance Department (C.T-1)